

MISSOURI DEPARTMENT OF REVENUE CREDIT FOR INCOME TAXES PAID TO **OTHER STATES** OR POLITICAL SUBDIVISIONS

2003 FORM

Attachment Sequence No. 1040-03 and 1040C-01

MO-CR

Only residents of Missouri may use this form.

 Attach a copy of all income tax returns for each state or political subdivision.

Attach Form MO-CR to Form MO-1040 or Form MO-1040C.

REVISED! Complete this form for you and your spouse, if you and/or your spouse have income from another state or political subdivision. (If you had multiple credits, complete a separate form for each.

YOUR NAME YOUR SOCIAL SECURITY NO. YOUR SPOUSE'S NAME SPOUSE'S SOCIAL SECURITY NO. YOURSELF (SPOUSE) 1. (Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S) 00 | 1 00 2. Claimant's Missouri income tax (Form MO-1040, Line 24Y) and/or Line 24S or 00 l 00 USE TWO LETTER ABBREVIATION FOR STATE OR STATE OF: STATE OF: NAME OF POLITICAL SUBDIVISION. See table on back. 00 00 3 3. Wages and commissions 00 00 4 4. Other (describe nature) 00 | 5 00 6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 33). 00 6 00 00 00 7 8 % 00 00 | 9 10. Income tax you paid to another state or political subdivision. This is not tax withheld.) 00 00 10 11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y) or Line 25S, or Form MO-1040C, Line 15. (If you have multiple credits, add the amounts) 00 00 on Line 11 from each Form MO-CR before entering on Form MO-1040 or Form MO-1040C.

MO 860-1095 (11-2003)

For Privacy Notice, see the instructions.



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INFORMATION TO COMPLETE FORM MO-CR

If you pay tax to more than one state, you must complete a separate Form MO-CR, add the amounts reported on Line 11, and enter on Form MO-1040, Line 25 or Form MO-1040C, Line 15.

This form may be used by a resident individual, resident estate, or resident trust. A resident individual includes a part-year resident electing to determine his/her tax as if he/she were a resident for the entire taxable period. If a part-year resident does not use Form MO-CR, Form MO-NRI may be completed.

You must complete Form MO-1040, Lines 1 through 24, or Form MO-1040C, Lines 1 through 14, before you begin Form MO-CR.

Line 1 — Enter on Line 1 the amount from Line 5Y and/or 5S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 3.

Line 2 — Enter on Line 2 the amount from Line 24Y and/or 24S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 14.

Lines 3-4 — Enter on Lines 3 and 4 the income from Line 1 which you were required to pay an income tax.

Line 5 — Add Lines 3 and 4. Enter the total on Line 5.

Line 6 — Enter on Line 6 any adjustments to income from Federal Form 1040A, Line 20, or Federal Form 1040, Line 33 of which were related to the income reported on Lines 3 and 4. **Do not complete a column for Missouri income.**

Line 7 — Subtract Line 6 from Line 5 and enter the difference on Line 7.

Line 8 — Divide Line 7 by Line 1. If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage on Line 8.

Line 9 — Multiply Line 2 by percentage on Line 8 and enter amount on Line 9.

Line 10 — Enter on Line 10 the income tax that you actually paid (not the amount withheld). If both you and your spouse paid income tax on a joint or combined return, each must claim his or her own portion of the tax paid. The income tax must be reduced by all credits allowed, such as: exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments.

Line 11 — Enter on Line 11 the smaller amount of Line 9 or Line 10. Your total credit cannot exceed the tax paid or the percent of tax due Missouri on that part of your income. If you have a credit from another state, add the credit(s) from your other Form MO-CR(s) and enter the total credit on Form MO-1040, Line 25, or Form MO-1040C, Line 15.

Two Letter Abbreviations for States

AL-Alabama	CT—Connecticut	HI—Hawaii	KY—Kentucky	MN-Minnesota	NJ-New Jersey	OK-Oklahoma	TN—Tennessee	WV-West Virginia
AK-Alaska	DC—District of	ID—Idaho	LA-Louisiana	MS-Mississippi	NM—New Mexico	OR—Oregon	TX—Texas	WI-Wisconsin
AZ—Arizona	Columbia	IL—Illinois	ME—Maine	MT-Montana	NY-New York	PA—Pennsylvania	UT-Utah	WY—Wyoming
AR—Arkansas	DE—Delaware	IN-Indiana	MD-Maryland	NE-Nebraska	NC-North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	FL—Florida	IA—lowa	MA—Massachusetts	NV-Nevada	ND-North Dakota	SC-South Carolina	VA-Virginia	
CO—Colorado	GA—Georgia	KS—Kansas	MI-Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	
MO 860-1095 (11-2	003)							

This form is available upon request in alternative accessible format(s).

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AR—Arkansas	DE—Delaware	IN—Indiana	MD—Maryland	NE-Nebraska	NC-North Carolina	RI—Rhode Island	VT—Vermont					
CA-California	FL—Florida	IA—lowa	MA-Massachusetts	NV-Nevada	ND-North Dakota	SC-South Carolina	VA—Virginia					
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